Botetourt County Business License Guidelines:

Obtaining a Business License is a two (2) step process.

Step 1 – Call or visit Development Services for zoning approval. Phone 540-928-2080

Step 2 – Call or visit the Commissioner of Revenue's Office for a Business License Application. Phone 540-928-2080.

The Business License application requires Name of Contact Person, Phone #, email address, business federal ID # or Social Security #.

Each tax rate category has a \$10 Minimum Fee.

Questions determining tax rate? (i.e.) Contractor rate applies to Home Builders and not a Landscaping business.

A <u>NEW</u> Botetourt County Business License must <u>Estimate</u> the Current Year Gross Receipts and pay the Business License Tax based on this Estimate. A Renewal Botetourt County Business License pays based on the previous year gross receipts. A Renewal Business License with zero gross receipts for the previous year pays the \$10 Minimum Fee to keep the business license active.

The Business License Application is mailed every January. Please notify the Commissioner of Revenue Office of Address Changes for the Business License Application to be mailed to correct address.

If your business has closed, please return the signed application with the Date Closed.

Business License Tax Deadline is March 1st.

Late Penalty: Minimum \$10 or 10% whichever is more. Interest applies after May 1st.

Return the entire application with a check payable to Botetourt County Treasurer. There must be no delinquent personal property taxes on record to obtain the Business License.

A Business License is required of ALL Botetourt County Contractors and Subcontractors.

If the Contractor or Subcontractor business is not located in Botetourt County – a business license is required when the gross receipts generated in Botetourt County exceed \$25,000 for the year.